

TAX PROFESSIONALS

REF TP40ES03.01

FOR USE DURING CALENDAR YEAR 2003

WHERE TO FILE 2003 TAXES

FORM 1040-ES

IF your client lives in . . .

then use this address...

**(Note: the first line of the address should be:
Internal Revenue Service Center)**

Florida, Georgia, Mississippi,
North Carolina, South Carolina,
West Virginia

P.O. Box 105900
Atlanta, GA 30348-5900

New York (New York City and
Counties of Nassau, Rockland,
Suffolk, and Westchester)

P.O. Box 162
Newark, NJ 07101-0162

Massachusetts, Michigan,
Rhode Island

P.O. Box 37001
Hartford, CT 06176-0001

Maine, New Hampshire, New York
(all other counties), Vermont

P.O. Box 1219
Charlotte, NC 28201-1219

Illinois, Indiana, Iowa, Kansas,
Minnesota, Missouri, Nebraska,
North Dakota, South Dakota,
Utah, Wisconsin

P.O. Box 970006
St. Louis, MO 63197-0006

Connecticut, Delaware,
District of Columbia, Maryland,
New Jersey, Pennsylvania

P.O. Box 80102
Cincinnati, OH 45280-0002

Colorado, Kentucky, Louisiana,
Montana, New Mexico, Oklahoma,
Texas, Wyoming

P.O. Box 660406
Dallas, TX 75266-0406

Alaska, California,
Hawaii, Nevada, Oregon

P.O. Box 510000
San Francisco, CA 94151-5100

Arizona, Idaho, Washington

P.O. Box 54919
Los Angeles, CA 90054-0919

Alabama, Arkansas, Ohio,
Tennessee, Virginia

P.O. Box 105225
Atlanta, GA 30348-5225

All APO and FPO addresses, American Samoa, the Commonwealth of the Northern Mariana Islands, nonpermanent residents of Guam or the Virgin Islands, Puerto Rico, (or if excluding income under section 933), or a foreign country (U.S. citizens and those filing Form 2555, Form 2555-EZ or Form 4563)

P.O. Box 80102
Cincinnati, OH 45280-0002

Guam:

Permanent residents *

Send estimated income tax vouchers and payments to:

Department of Revenue and Taxation
Government of Guam
P.O. Box 23607
GMF, GU 96921

Send estimated self-employment tax vouchers and payments to:

Internal Revenue Service
P.O. Box 80102
Cincinnati, OH 45280-0002

Virgin Islands:

Permanent residents *

Send estimated income tax vouchers and payments to:

V.I. Bureau of Internal Revenue
9601 Estate Thomas
Charlotte Amalie, St. Thomas, VI 00802

Send estimated self-employment tax vouchers and payments to:

Internal Revenue Service
P.O. Box 80102
Cincinnati, OH 45280-0002

* Permanent residents must prepare separate vouchers for estimated income tax and self-employment tax payments. The income tax vouchers are mailed to the address for permanent residents and the self-employment tax vouchers to the address for nonpermanent residents.